IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE SECOND DAY OF NOVEMBER
TWO THOUSAND AND FOUR

PRESENT

**THE HON'BLE MR JUSTICE A.GOPAL REDDY**

**WRIT PETITION NO: 20041 of 2004**

Between:

Sasanala Ramakrishna, S/o.Nageswara Rao,
R/o.Attili Attili Mandal, West Godavari District.

**... PETITIONER**

AND

District Registrar, Registration and Stamps Department, West Godavari, Eluru.

**...RESPONDENT**

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue a writ or order or direction more in the nature of writ of Mandamus declaring the action of the respondent in issuing notice dated 13-09-2004 under section 41-A of the Indian stamp Act as illegal, arbitrary and without jurisdiction and consequently direct the respondent not to proceed further in the matter.

**Counsel for the Petitioner: MR.P.V.S.S.S.RAMA RAO**

**Counsel for the Respondent: G.P. for Registration and Stamps**

The Court, at the admission stage, made the following:

**ORDER:**

Through the impugned notice issued under Section 41-A of the Indian Stamp Act 1899 (for short 'the Act'), petitioner was informed that the market value of the property worked out on the Sale Deed comes to Rs.86,25,500/- on which Rs.9,48,805/- stamp duty is chargeable and deficit stamp duty of Rs.5,67,105 (+) Fees 25,800/- (+) Compounding fees 17, 78, 715/- is provisionally determined and called upon the petitioner either to pay the said stamp duty, put forth his objections or representation, if any, in writing. If no objection or representation is received within the time prescribed, the matter will be disposed of and action will be taken to recover the deficit stamp duty. On receipt of the said notice, petitioner submitted his objections on 15-10-2004 and filed the present writ petition contending that notice issued is bereft of particulars and how the market value is arrived at has not been mentioned in the show cause notice; in view of the same, the same is liable to be set aside.

2. Learned counsel for the petitioner contends that the show cause notice itself is vague and necessary particulars are not furnished and the same is liable to be set aside with an opportunity to the respondent to issue fresh notice with necessary particulars.

3. But having regard to the fact that petitioner already submitted his objections to the said notice, the respondent shall furnish the particulars how he had arrived at the market value of the property covered by the Sale Deed at Rs.86,25,500/- and on furnishing the same, petitioner is at liberty to submit further objections to the said particulars furnished. Only after giving opportunity of hearing, necessary orders should be passed and communicated to the petitioner. Till such particulars are furnished and final orders are passed, the respondent shall not take any coercive steps for recovery of the said amount.

The writ petition is accordingly disposed of. No costs.

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A. **GOPAL REDDY, J**

November 2, 2004

**MRR**

ASSISTANT REGISTRAR

// TRUE COPY //

SECTION OFFICER

To:

1.District Registrar, Registration and Stamps Department, West Godavari, Eluru.

2.Two C.D. Copies.

3. Two C.C. s to the G.P for Registration and Stamps, High Court Buildings, Hyderabad (OUT).